

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Senate Bill 260 be amended to read as follows:

- 1 Page 59, between lines 10 and 11, begin a new paragraph and insert:
- 2 "SECTION 47. IC 6-1.1-22-8 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) The county
- 4 treasurer shall either:
- 5 (1) mail to the last known address of each person liable for any
- 6 property taxes or special assessment, as shown on the tax
- 7 duplicate or special assessment records, or to the last known
- 8 address of the most recent owner shown in the transfer book a
- 9 statement of current and delinquent taxes and special assessments;
- 10 or
- 11 (2) transmit by written, electronic, or other means to a mortgagee
- 12 maintaining an escrow account for a person who is liable for any
- 13 property taxes or special assessments, as shown on the tax
- 14 duplicate or special assessment records a statement of current and
- 15 delinquent taxes and special assessments.
- 16 (b) The county treasurer may include the following in the statement:
- 17 (1) An itemized listing for each property tax levy, including:
- 18 (A) the amount of the tax rate;
- 19 (B) the entity levying the tax owed; and
- 20 (C) the dollar amount of the tax owed.
- 21 (2) Information designed to inform the taxpayer or mortgagee
- 22 clearly and accurately of the manner in which the taxes billed in
- 23 the tax statement are to be used.
- 24 A form used and the method by which the statement and information,
- 25 if any, are transmitted must be approved by the state board of accounts.

1 The county treasurer may mail or transmit the statement and
2 information, if any, one (1) time each year at least fifteen (15) days
3 before the date on which the first or only installment is due. Whenever
4 a person's tax liability for a year is due in one (1) installment under
5 IC 6-1.1-7-7 or section 9 of this chapter, a statement that is mailed must
6 include the date on which the installment is due and denote the amount
7 of money to be paid for the installment. Whenever a person's tax
8 liability is due in two (2) installments, a statement that is mailed must
9 contain the dates on which the first and second installments are due and
10 denote the amount of money to be paid for each installment.

11 (c) All payments of property taxes and special assessments shall be
12 made to the county treasurer. The county treasurer, when authorized by
13 the board of county commissioners, may open temporary offices for the
14 collection of taxes in cities and towns in the county other than the
15 county seat.

16 (d) Before July 1, 2004, the department of local government finance
17 shall designate five (5) counties to participate in a pilot program to
18 implement the requirements of subsection (e). The department shall
19 immediately notify the county treasurer, county auditor, and county
20 assessor in writing of the designation under this subsection. The
21 legislative body of a county not designated for participation in the pilot
22 program may adopt an ordinance to implement the requirements of
23 subsection (e). The legislative body shall submit a copy of the
24 ordinance to the department of local government finance, which shall
25 monitor the county's implementation of the requirements of subsection
26 (e) as if the county were a participant in the pilot program. The
27 requirements of subsection (e) apply:

28 (1) only in:

29 (A) a county designated to participate in a pilot program under
30 this subsection, for property taxes first due and payable after
31 December 31, 2004, and before January 1, 2008; or

32 (B) a county adopting an ordinance under this subsection, for
33 property taxes first due and payable after December 31, 2003,
34 or December 31, 2004 (as determined in the ordinance), and
35 before January 1, 2008; and

36 (2) in all counties for taxes first due and payable after December
37 31, 2007.

38 (e) Subject to subsection (d), regardless of whether a county
39 treasurer transmits a statement of current and delinquent taxes and
40 special assessments to a person liable for the taxes under subsection
41 (a)(1) or to a mortgagee under subsection (a)(2), the county treasurer
42 shall mail the following information to the last known address of each
43 person liable for the property taxes or special assessments or to the last
44 known address of the most recent owner shown in the transfer book.
45 The county treasurer shall mail the information not later than the date
46 the county treasurer transmits a statement for the property under
47 subsection (a)(1) or (a)(2). The county treasurer, county auditor, and

1 county assessor shall cooperate to generate the information to be
 2 included on the form. The information that must be provided is the
 3 following:

4 (1) A breakdown showing the total property tax and special
 5 assessment liability and the amount of the taxpayer's liability that
 6 will be distributed to each taxing unit in the county.

7 (2) A comparison showing any change in the assessed valuation
 8 for the property as compared to the previous year.

9 (3) A comparison showing any change in the property tax and
 10 special assessment liability for the property as compared to the
 11 previous year. The information required under this subdivision
 12 must identify:

13 (A) the amount of the taxpayer's liability distributable to each
 14 taxing unit in which the property is located in the current year
 15 and in the previous year; and

16 (B) the ~~percentage~~ change, if any, in the amount of the
 17 taxpayer's liability distributable to each taxing unit in which
 18 the property is located from the previous year to the current
 19 year. **The county treasurer may provide the percentage
 20 change in the total amount of the taxpayer's liability from
 21 the previous year to the current year.**

22 (4) An explanation of the following:

23 (A) The homestead credit and all property tax deductions.

24 (B) The procedure and deadline for filing for the homestead
 25 credit and each deduction.

26 (C) The procedure that a taxpayer must follow to:

27 (i) appeal a current assessment; or

28 (ii) petition for the correction of an error related to the
 29 taxpayer's property tax and special assessment liability.

30 (D) The forms that must be filed for an appeal or a petition
 31 described in clause (C).

32 The department of local government finance shall provide the
 33 explanation required by this subdivision to each county treasurer.

34 (5) A checklist that shows:

35 (A) the homestead credit and all property tax deductions; and

36 (B) whether the homestead credit and each property tax
 37 deduction applies in the current statement for the property
 38 transmitted under subsection (a)(1) or (a)(2).

39 (f) The information required to be mailed under subsection (e) must
 40 be simply and clearly presented and understandable to the average
 41 individual.

42 (g) A county that incurs:

43 (1) initial computer programming costs directly related to
 44 implementation of the requirements of subsection (e); or

45 (2) printing costs directly related to mailing information under
 46 subsection (e);

47 shall submit an itemized statement of the costs to the department of

1 local government finance for reimbursement from the state. The
2 treasurer of state shall pay a claim approved by the department of local
3 government finance and submitted under this section on a warrant of
4 the auditor of state. However, the treasurer of state may not pay any
5 additional claims under this subsection after the total amount of claims
6 paid reaches fifty thousand dollars (\$50,000).".

7 Renumber all SECTIONS consecutively.
(Reference is to ESB 260 as printed February 17, 2006.)

Representative Avery